

06C-5904

Office Memorandum • UNITED STATES GOVERNMENT

25X1A9A TO : Office of General Counsel
ATTN :
FROM : FD/O&L/Agent Service Section

DATE: 29 February 1956

SUBJECT: Request for Decision Regarding Taxability of Home Service
Transfer Allowance

1. This office is receiving inquiries as to whether or not payment of Home Service Transfer Allowance and Temporary Lodging Allowance, as authorized in R 20-610, dated 31 January 1956, is taxable.

2. In order that the interested parties may be advised regarding this point, it will be appreciated if your office will forward a decision to this office at your earliest convenience.

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Chief, Agent Service Section

7 March 1956

Finance Div.

To 3--

Pursuant to paragraph 6(a), page 3, the memorandum from this office dated 23 December 1955, a copy of which was addressed to the Chief, Finance Division, and overseas transfer allowance and a temporary lodging allowance are tax-exempt to federal employees. Such allowances, or allowances in kind, made to contract agents are taxable to them. The exemption in favor of federal employees is prescribed by Section 912 (1) of the IRB Code of 1954, as amended.

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